

The Senate Finance Committee offered the following substitute to HB 1187:

A BILL TO BE ENTITLED

AN ACT

To amend Article 5 of Chapter 5 of Title 48 of the Official Code of Georgia Annotated, relating to uniform property tax administration and equalization, so as to provide for an additional county classification for appraisal staff purposes; to change certain provisions regarding composition and duties of county appraisal staffs; to change certain provisions regarding designation and duties of chief appraisers; to provide that such changes shall sunset after a period of time; to provide for effective dates and automatic repeal; to repeal conflicting laws; and for other purposes.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

PART I

SECTION 1.

Article 5 of Chapter 5 of Title 48 of the Official Code of Georgia Annotated, relating to uniform property tax administration and equalization, is amended by striking Code Section 48-5-261, relating to classification of counties, and inserting in its place a new Code Section 48-5-261 to read as follows:

"48-5-261.

For the purpose of administering this part, the counties of this state are placed in the following classes:

- (1) Class I — Counties having less than 3,000 parcels of real property;
- (2) Class II — Counties having at least 3,000 but less than 8,000 parcels of real property;
- (3) Class III — Counties having at least 8,000 but less than 15,000 parcels of real property;
- (4) Class IV — Counties having at least 15,000 but less than 25,000 parcels of real property;
- (5) Class V — Counties having at least 25,000 but less than 35,000 parcels of real property;

(6) Class VI — Counties having at least 35,000 but less than 50,000 parcels of real property;

(7) Class VII — Counties having at least 50,000 but less than 100,000 parcels of real property; ~~and~~

(8) Class VIII — Counties having at least 100,000 ~~or more~~ but less than 275,000 parcels of real property; and

(9) Class IX — Counties having 275,000 or more parcels of real property."

SECTION 2.

Said article is further amended by striking Code Section 48-5-262, relating to composition and duties of county appraisal staffs, and inserting in its place a new Code Section 48-5-262 to read as follows:

"48-5-262.

(a) Class I counties shall provide for an appraisal staff pursuant to paragraph (1) of Code Section 48-5-260 by:

(1) Employing a full-time appraiser;

(2) Contracting with a contiguous county to provide the staff requirement; or

(3) Contracting with a professional appraisal person to provide the staff requirement.

(b) Each county other than Class I counties shall employ a minimum staff of appraisers, to be known as the county property appraisal staff, to perform the duties set forth in this part. For compensation purposes, the appraisers will be designated, lowest grade first, as Appraiser I, Appraiser II, Appraiser III, and Appraiser IV.

(c) The minimum staff requirement for each county shall be as follows:

(1) Class II counties — One Appraiser III;

(2) Class III counties — One Appraiser III and one Appraiser I;

(3) Class IV counties — One Appraiser III, one Appraiser II, and one Appraiser I;

(4) Class V counties — Two Appraisers III, two Appraisers II, and one Appraiser I;

(5) Class VI counties — One Appraiser IV, two Appraisers III, two Appraisers II, and one Appraiser I;

(6) Class VII counties — One Appraiser IV, four Appraisers III, one Appraiser II, and two Appraisers I;

(7) Class VIII counties — Two Appraisers IV, eight Appraisers III, five Appraisers II, and five Appraisers I; and

(8) Class IX counties — Two Appraisers IV, eight Appraisers III, five Appraisers II, and five Appraisers I.

(d) The establishment of minimum staff requirements shall not preclude any county from employing additional appraisers in order to carry out this part.

(e)(1) As used in this subsection, the term 'county civil service system' means any county civil service system, county merit system, county personnel plan or policy, or stated rules of work.

(2)(A) ~~The~~ Except as otherwise provided in subparagraph (B) of this paragraph, the county governing authority shall be authorized, in its discretion and upon adoption of the appropriate resolution or ordinance, to provide that staff and employees of the county board of tax assessors shall be positions of employment covered by the county civil service system. Following the adoption of such ordinance or resolution, the county board of tax assessors may hire and manage such employees, but only in compliance with the county civil service system. The failure of the county board of tax assessors to comply with the requirements of such system shall be grounds for removal of one or more members of the county board of tax assessors pursuant to subsection (b) of Code Section 48-5-295.

(B) The chief appraiser, appraisers, staff, and employees of the county board of tax assessors in Class IX counties shall be positions of employment covered by the county civil service system. The county manager may hire and manage the chief appraiser, appraisers, staff, and employees in compliance with the county civil service system. The failure of the county board of tax assessors to comply with the requirements of such system shall be grounds for removal of one or more members of the county board of tax assessors pursuant to subsection (b) of Code Section 48-5-295."

SECTION 3.

Said article is further amended by striking Code Section 48-5-264, relating to designation and duties of chief appraisers, and inserting in its place a new Code Section 48-5-264 to read as follows:

"48-5-264.

(a) ~~The~~ Except as otherwise provided in subsection (b) of this Code section, the board of tax assessors in each county other than a Class IX county shall designate an Appraiser IV or, in those counties not having an Appraiser IV, an Appraiser III as the chief appraiser of the county.

(b) In each Class IX county, the chief appraiser shall be selected pursuant to subparagraph (e)(2)(B) of Code Section 48-5-262.

(c) The chief appraiser shall be responsible for:

- (1) The operation and functioning of the county property appraisal staff;
- (2) Certifying and signing documents prepared by the staff; and
- (3) Implementing procedures deemed necessary for the efficient operation of the staff.

~~(b)(d)~~ The chief appraiser of any county other than a Class IX county may appoint an assistant and may delegate ~~his~~ such chief appraiser's authority in writing to the assistant.

~~(c)(e)~~ The chief appraiser may be a member of the county board of tax assessors."

SECTION 4.

Said article is further amended by striking subsection (b) of Code Section 48-5-290, relating to creation of county boards of tax assessors, and inserting in its place a new subsection (b) to read as follows:

"(b) Except as otherwise provided in Code Section 48-5-309 ~~with respect to the election of board members~~, each county board of tax assessors shall consist of not less than three nor more than five members to be appointed by the county governing authority."

SECTION 5.

Said article is further amended by striking Code Section 48-5-309, relating to applicability of such article to certain boards of tax assessors, and inserting in its place new Code Sections 48-5-309 and 48-5-309.1 to read as follows:

"48-5-309.

(a) Nothing contained in Code Sections 48-5-291 through 48-5-300 and 48-5-302 through 48-5-308 regarding appointment, terms of office, vacancies, removals, qualifications, or compensation of members of county boards of tax assessors shall apply to any county which has elected to elect the members of its county board of tax assessors.

(b) Nothing contained in Code Sections 48-5-291 through 48-5-297, 48-5-299, 48-5-300, and 48-5-302 through 48-5-308 regarding appointment or terms of office of members of county boards of tax assessors shall apply to Class IX counties.

48-5-309.1

In each Class IX county, the members of the board of assessors shall be nominated by the chairperson of the county board of commissioners subject to approval by the county board of commissioners. The members shall be appointed for terms of office of four years. The members shall serve only for the duration of the four-year term and shall serve until their respective successors are appointed and qualified. No person shall be eligible to serve as a member of the board of assessors more than two terms of office."

PART II

SECTION 6.

Article 5 of Chapter 5 of Title 48 of the Official Code of Georgia Annotated, relating to uniform property tax administration and equalization, is amended by striking Code Section 48-

5-261, relating to classification of counties, and inserting in its place a new Code Section 48-5-261 to read as follows:

"48-5-261.

For the purpose of administering this part, the counties of this state are placed in the following classes:

- (1) Class I — Counties having less than 3,000 parcels of real property;
- (2) Class II — Counties having at least 3,000 but less than 8,000 parcels of real property;
- (3) Class III — Counties having at least 8,000 but less than 15,000 parcels of real property;
- (4) Class IV — Counties having at least 15,000 but less than 25,000 parcels of real property;
- (5) Class V — Counties having at least 25,000 but less than 35,000 parcels of real property;
- (6) Class VI — Counties having at least 35,000 but less than 50,000 parcels of real property;
- (7) Class VII — Counties having at least 50,000 but less than 100,000 parcels of real property; and
- (8) Class VIII — Counties having at least 100,000 or more parcels of real property."

SECTION 7.

Said article is further amended by striking Code Section 48-5-262, relating to composition and duties of county appraisal staffs, and inserting in its place a new Code Section 48-5-262 to read as follows:

"48-5-262.

(a) Class I counties shall provide for an appraisal staff pursuant to paragraph (1) of Code Section 48-5-260 by:

- (1) Employing a full-time appraiser;
- (2) Contracting with a contiguous county to provide the staff requirement; or
- (3) Contracting with a professional appraisal person to provide the staff requirement.

(b) Each county other than Class I counties shall employ a minimum staff of appraisers, to be known as the county property appraisal staff, to perform the duties set forth in this part. For compensation purposes, the appraisers will be designated, lowest grade first, as Appraiser I, Appraiser II, Appraiser III, and Appraiser IV.

(c) The minimum staff requirement for each county shall be as follows:

- (1) Class II counties — One Appraiser III;
- (2) Class III counties — One Appraiser III and one Appraiser I;
- (3) Class IV counties — One Appraiser III, one Appraiser II, and one Appraiser I;

(4) Class V counties — Two Appraisers III, two Appraisers II, and one Appraiser I;

(5) Class VI counties — One Appraiser IV, two Appraisers III, two Appraisers II, and one Appraiser I;

(6) Class VII counties — One Appraiser IV, four Appraisers III, one Appraiser II, and two Appraisers I; and

(7) Class VIII counties — Two Appraisers IV, eight Appraisers III, five Appraisers II, and five Appraisers I.

(d) The establishment of minimum staff requirements shall not preclude any county from employing additional appraisers in order to carry out this part.

(e)(1) As used in this subsection, the term 'county civil service system' means any county civil service system, county merit system, county personnel plan or policy, or stated rules of work.

(2) The county governing authority shall be authorized, in its discretion and upon adoption of the appropriate resolution or ordinance, to provide that staff and employees of the county board of tax assessors shall be positions of employment covered by the county civil service system. Following the adoption of such ordinance or resolution, the county board of tax assessors may hire and manage such employees, but only in compliance with the county civil service system. The failure of the county board of tax assessors to comply with the requirements of such system shall be grounds for removal of one or more members of the county board of tax assessors pursuant to subsection (b) of Code Section 48-5-295."

SECTION 8.

Said article is further amended by striking Code Section 48-5-264, relating to designation and duties of chief appraisers, and inserting in its place a new Code Section 48-5-264 to read as follows:

"48-5-264.

(a) The board of tax assessors in each county shall designate an Appraiser IV or, in those counties not having an Appraiser IV, an Appraiser III as the chief appraiser of the county. The chief appraiser shall be responsible for:

(1) The operation and functioning of the county property appraisal staff;

(2) Certifying and signing documents prepared by the staff; and

(3) Implementing procedures deemed necessary for the efficient operation of the staff.

(b) The chief appraiser may appoint an assistant and may delegate his authority in writing to the assistant.

(c) The chief appraiser may be a member of the county board of tax assessors."

SECTION 9.

Said article is further amended by striking subsection (b) of Code Section 48-5-290, relating to creation of county boards of tax assessors, and inserting in its place a new subsection (b) to read as follows:

"(b) Except as provided in Code Section 48-5-309 with respect to the election of board members, each county board of tax assessors shall consist of not less than three nor more than five members to be appointed by the county governing authority."

SECTION 10.

Said article is further amended by striking Code Section 48-5-309, relating to applicability of such article to certain boards of tax assessors, and inserting in its place new Code Sections 48-5-309 and 48-5-309.1 to read as follows:

"48-5-309.

Nothing contained in Code Sections 48-5-291 through 48-5-300 and 48-5-302 through 48-5-308 regarding appointment, terms of office, vacancies, removals, qualifications, or compensation of members of county boards of tax assessors shall apply to any county which has elected to elect the members of its county board of tax assessors.

~~48-5-309.1~~

~~In each Class IX county, the members of the board of assessors shall be nominated by the chairperson of the county board of commissioners subject to approval by the county board of commissioners. The members shall be appointed for terms of office of four years. The members shall serve only for the duration of the four-year term and shall serve until their respective successors are appointed and qualified. No person shall be eligible to serve as a member of the board of assessors more than two terms of office."~~

PART III**SECTION 11.**

(a) This section and Section 12 of this Act shall become effective upon its approval by the Governor or upon its becoming law without such approval.

(b) Part I of this Act shall become effective upon its approval by the Governor or upon its becoming law without such approval and shall stand repealed in its entirety on December 31, 2009.

(c) Part II of this Act shall become effective on January 1, 2010.

SECTION 12.

All laws and parts of laws in conflict with this Act are repealed.